

# House Study Bill 261

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
JUDICIARY BILL BY  
CHAIRPERSON MADDOX)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act to legalize the proceedings of the City Council of the  
2 City of Urbandale relating to the approval of a partial  
3 exemption from property taxation of actual value added to  
4 industrial real estate, and providing for effective and  
5 applicability dates.  
6 WHEREAS, on December 10, 2002, the City Council for the City  
7 of Urbandale passed Ordinance No. 2002=20, which became effective  
8 on January 3, 2003, approving a partial exemption from property  
9 taxation of the actual value added to industrial real estate  
10 locally known by its address of 4091 120th Street, in the City of  
11 Urbandale in Polk County, Iowa, and legally described as lot 2,  
12 Crossroads Business Park, plat 4, included in and forming a part  
13 of the City of Urbandale, Polk County, Iowa; and  
14 WHEREAS, it is deemed advisable to remove any doubt regarding  
15 the legality of the city council proceedings and the ordinance  
16 providing the partial exemption from property taxation of the  
17 actual value added to the industrial real estate as described in  
18 this Act in accordance with chapter 427B; NOW THEREFORE,  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
20 TLSB 1704HC 80  
21 da/pj/5

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1 1 Section 1. All acts and proceedings relating to Ordinance  
1 2 No. 2002=20 passed by the City Council for the City of  
1 3 Urbandale on December 10, 2002, approving a partial exemption  
1 4 from property taxation of the actual value added to industrial  
1 5 real estate in accordance with chapter 427B for the property  
1 6 legally described as lot 2, Crossroads Business Park, plat 4,  
1 7 according to the official plat in and forming a part of the  
1 8 City of Urbandale, Polk County, Iowa, are legalized,  
1 9 validated, and confirmed.

1 10 Sec. 2. The acts and proceedings relating to the ordinance  
1 11 as legalized, validated, and confirmed pursuant to section 1  
1 12 are deemed to constitute prior approval as provided in section  
1 13 427B.4 entitling the industrial real estate described in  
1 14 section 1 to the partial exemption from property taxation as  
1 15 otherwise provided in section 427B.3 as set forth in the  
1 16 ordinance.

1 17 Sec. 3. This Act is effective upon enactment and is  
1 18 retroactively applicable on and after December 10, 2002. In  
1 19 accordance with the ordinance, the amount of actual value  
1 20 added which is eligible to be exempt from taxation shall be  
1 21 calculated in accordance with the schedule provided in section  
1 22 427B.3 beginning on and after January 3, 2003. This Act shall  
1 23 not be construed to entitle a person to a refund or adjustment  
1 24 of property taxes paid prior to January 3, 2003.

### EXPLANATION

1 26 This bill legalizes acts and proceedings relating to an  
1 27 ordinance passed by the Urbandale city council on December 10,  
1 28 2002, approving a partial exemption from property taxation of  
1 29 the actual value added to industrial real estate located in  
1 30 Urbandale in accordance with Code chapter 427B. According to  
1 31 Code section 427B.4, an application for the property tax  
1 32 exemption must be filed with a city council prior to  
1 33 construction. In this case, the city council approved the tax  
1 34 exemption after construction.

1 35 The bill provides that the exemption must be calculated in  
2 1 accordance with the schedule provided in Code section 427B.3  
2 2 beginning on and after the effective date of the city  
2 3 council's ordinance (January 3, 2003). The bill also provides  
2 4 that its provisions are not to be construed to entitle a  
2 5 person to a refund or adjustment of property taxes paid prior  
2 6 to that date.

2 7 The bill is effective upon enactment and is retroactively  
2 8 applicable to the date that the city council passed the  
2 9 ordinance.  
2 10 LSB 1704HC 80  
2 11 da/pj/5.1